

**OPINION
43-108**

June 29, 1943 (OPINION)

STATE FOOD COMMISSIONER

RE: Commercial Feeds

in answer to your letter of June 23rd, I will say that in our opinion concentrated commercial feeding stuff that is sold for use as an ingredient in mixing commercial feeds which are then to be resold is not subject to the tonnage tax provided by chapter 141 Session Laws of 1927 as amended. We base our opinion upon the language in the latter part of section 11 of chapter 141 Session Laws of 1927. To hold otherwise would be to tax these ingredients twice, first as an ingredient and second as a part of the finished product. We believe it was not the intention of the legislature to tax the product until it was finally offered for sale to the ultimate consumer.

ALVIN C. STRUTZ
Attorney General